

UNITED STATES PATENT AND TRADEMARK OFFICE

Under Secretary of Commerce for Intellectual Property and Director of the United States Patent and Trademark Office

September 21, 2004

CARLSON, GASKEY & OLDS, P.C. 400 WEST MAPLE ROAD SUITE 350 BIRMINGHAM, MI 48009 US

Dear Sir/Madam,

Your refund request for 09923554 in the amount of \$110.00 has been denied.

The Appeal Brief was due on 05/05/04 and did not come in until 05/28/04, therefore the extension of time was due.

Sincerely,

ELEANOR KURTZ Technical Center Others 703 308-3642